Journal Edit Listing For Fiscal Year 2007 - Periods 06 - 06

Journal sting Date - 06/30/07 Reference

GL N Released

35-00 Manteno Acquisition

Fiscal Year 2007

bmbaker

Hold Code

Transaction Date 07/09/07 Reverse No

Operator Reverse Pd

Document

Journal Book

Line		"Activity R	ererence SC RVs	Debit	Credit
1	900 634810		JЕ		4,500,000.00
2		-0000 24011004162 120 d Desc Manteno Acquisition	JЕ		29,654.27
3	100 114000 U Plant Acq Adj	-0000 Desc Manteno Acquisition	JЕ		4,896,604.00
4		-0000 Desc Manteno Acquisition	JE	29,654.27	
5	100 307000 PPE-WELLS & SPRINGS	-0000 Desc Manteno Acquisition	JE	449,900.00	
6	100 311000- PPE-PUMPING EQUIPMENT		JE	57,600.00	•
7	100 320000- PPE-WATER TREATMENT EQUIP		JE	827,400.00	
8	100 330000- PPE-DISTRIB RES & STANDPIPE		JE	1,439,800.00	
9	100 331000- PPE-T & D MAINS	0000 Desc Manteno Acquisition	JE	7,216,500.00	
	100 333000- PPE-SERVICES	-0000 Desc Manteno Acquisition	JE	1,379,600.00	
11	100 334000- PPE-METERS-PURCHASES	0000 Desc Manteno Acquisition	JE	592,800.00	
12		0000 Desc Manteno Acquisition	JE	535,200.00	
	100 342000- PPE-STORES EQUIP	0000 Desc Manteno Acquisition	JЕ	50,000.00	
14	100 346000- PPE-COMMUNICATION EQUIP		JE	219,000.00	•

CHIEL CLERK'S OFFICE

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COMMERCE COMMISSION SIONITI

Company 24 - AQUA ILLINOIS INC.

Journal Edit Listing
For Fiscal Year 2007 - Periods 06 - 06

Journa	al GL	N 35-0	Manteno Acquisitio	n	Fiscal Year	2007	Period	6 (Continued)
	A	ccount .	Activity	Reference			Debit	Credit
15	100	108000-0			ј <u>е</u>			67,900.00
	AD-General		Desc Wells & Spin	gs A/D	V			
16	100 AD-General	108000-0	0000 Desc Pumping Equi	p A/D	JE			7,400.00
17	100 AD-General	108000-0	Desc Water Treatme	ent Equip A/D	JE			35,600.00
18	100 AD-General	108000-0	Desc Dist Res & St	tandpipes A/D	JE			257,100.00
19	100 AD-General	108000-0	0000 Desc Mains A/D		JE			960,300.00
20	100 AD-General	108000-0	000 Desc Services A/D		JE			240,000.00
21	100 AD-General	108000-0	000 Desc Meters A/D		JE			275,100.00
22	100 AD-General	108000-0	000 Desc Hydrants A/D		JE			110,400.00
100 mg	100 AD-General	108000-0	000 Desc Stores Equip	A/D	JE			6,500-00
24	100 AD-General	108000-0	000 Desc Comm Equip A/	'D	JE			58,000.00
25	100 CIAC-CASH NON RE		000 24011004162 D Desc Manteno Acqui	842 sition	JE			1,696,629.00
26 <i>1</i>	100 Accum Amort of C	272000-00 IAC	000 Desc Manteno Acqui	sition	JE	343,7	33.00	
*** Tot	als For Journal	entry N-	35-00 , Source Cod	Base Reverse Entered Unit	13,	Debits ,141,187.27 0.00 ,141,187.27	Credits 13,141,187.27 0.00 13,141,187.27 0.00	Difference 0.00 0.00 0.00 0.00
*** Tot	als For Journal	entry N-	35-00	Base	13,	Debits .141,187.27 0.00 .141,187.27	Credits 13,141,187.27 0.00 13,141,187.27 0.00	Difference 0.00 0.00 0.00 0.00

Aqua Illinois, Inc. Standard Journal Entry Form

Approved By: Paul Hanley

Accounting Period: 6/30/2007 Date: 7/5/2007

JE Purpose: Manteno Acquisition

				_
Accounting Unit		Activity	Debit \$	Credit \$
900	634810			4,500,000.00
100	104000	24011004162		29,654.27
100	114000			4,896,604.00
100	301000		29,654.27	
100	307000		449,900.00	
100	311000		57,600.00	
100	320000		827,400.00	
100	330000		1,439,800.00	
100	331000		7,216,500.00	
100	333000		1,379,600.00	
100	334000		592,800.00	
100	335000		535,200.00	
100	342000		50,000.00	
100	346000		219,000.00	
100	108000			67,900.00
100	108000			7,400.00
100	108000			35,600.00
100	108000			257,100.00
100	108000			960,300.00
100	108000			240,000.00
100	108000			275,100.00
100	108000			110,400.00
100	108000			6,500.00
100	108000			58,000.00
	271308	24011004102		1,696,629.00
	272000		343,733.00	
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			111715	/0 ,
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[
		Totals	#######################################	#######################################

Aqua Illinois, inc. Village of Manteno Agreed Upon Accounting Entries

	Account Number	Description	Debit	Credit
	1	ournal Entry #1 To record Village of Manteno initial pu	rchase.	
(a)	104	Utility Plant Purchased or Sold	\$4,500,000	
(c)	104	Utility Plant Purchased or Sold (transaction costs)	35,000	
(a)	131	Cash (Purchase price of \$4,500,000 plus estimated		
		closing costs of \$35,000)		(\$4,535,000)
			\$4,535,000	(\$4,535,000)
	J	ournal Entry #2 To record Village of Manteno purchase	š at closing.	
(a)	104	Utility Plant Purchased or Sold		(\$4,500,000)
(c)	104	Utility Plant Purchased or Sold (transaction costs)		(35,000)
(a)	114	Utility Plant Acquisition Adjustment		(4,896,604)
(a)	301	Organization	\$35,000	-
(a)	307.2	Wells & Springs	449,900	
(a)	311.2	Pumping Equipment	57,600	
(a)	320.3	Water Treatment Equipment	827,400	
(a)	330.4	Distribution Reservoirs and Standpipes	1,439,800	•
(a)	331.4	Transmission & Distribution Mains	7,216,500	
(a)	333.4	Services	1,379,600	
(a)	334.4	Meter and Meter Installations	592,800	
(a)	335,4	Hydrants	535,200	
(a)	342	Stores Equipment	50,000	
(a)	346	Communication Equipment	219,000	
(a)	108	Accum. Depr Wells & Springs		(67,900)
(a)	108	Accum, Depr Pumping Equipment		(7,400)
(a)	108	Accum. Depr Water Treatment Equipment		(35,600)
(a)	108	Accum. Depr Distribution Reservoirs & Standpipes		(257,100)
(a)	108	Accum. Depr Mains		(960,300)
(a)	108	Accum. Depr Services		(240,000)
(a)	108	Accum. Depr Meters		(275,100)
(a)	108	Accum. Depr Hydrants		(110,400)
(a)	108	Accum. Depr Stores Equipment		(6,500)
(a)	108	Accum, Depr Communication Equipment		(58,000)
(a)	271	Contributions in Aid of Construction		(1,696,629)
(a)	272	Accumulated Amortization of CIAC	343,733	
	-	TOTAL	\$13,146,533	(\$13,146,533)
	Jo	ournal Entry #3 Annual entry to record the amortization	of acquisition adjustment using a 33	year life.
(b)	115	Accum. Amort. Of Utility Plant Acquisition Adjustment	\$148,382	
(b)	421	Amortization of Utility Plant Acquisition Adjustments		(\$148,382)
		• • •	\$148,382	(\$148,382)

(b) Aqua Exhibit 5.0, lines 55 to 56.(c) Aqua Exhibit 5.0, lines 53 to 54.

Aqua Illinois Manteno Water System Original Cost Study

Account Number	Account Description	2004 Reproduction Cost New	Original Cost	Original Cost Depreciation	Original Cost Less Depreciation
307	Wells & Springs	\$ 560,000	\$ 449,900	\$ 67,900	\$ 382,000
311	Electric Pumping Equipment	60,000	57,600	7,400	50,200
320	Water Treatment Equipment	830,600	827,400	35,600	791,900
330	Standpipes	1,717,000	1,439,800	257,100	1,182,700
331	Mains	10,430,700	7,216,500	960,300	6,256,200
333	Services	2,105,300	1,379,600	240,000	1,139,600
334	Meters	659,900	592,800	275,100	317,800
335	Hydrants	827,500	535,200	110,400	424,700
342	Stores Equipment	50,000	50,000	6,500	43,500
346	Communication Equipment	219,000	219,000	58,000	161,000
Total		\$17,460,000	\$12,767,800 {	\$2,018,300	\$10,749,600

Because the Village does not have records to identify the actual original cost and accumulated depreciation, our estimate is based on a determination of the current reproduction cost and a trending of that cost to the year of original installation, along with an adjustment for depreciation to reflect the current condition of the assets. This method required the development of an aged inventory of the assets, a pricing of that inventory using various current cost and construction data, a trend of the current costs back to the original year of installation, and an estimate of the current condition of the assets using the ages of the assets and their relationship to the appropriate average service lives.

Ward Strong	We a Simple	Number 307	Account Description	Description		Š	Š	Unit Price	Year	Reproduction	:	Original	C.	-		•			Original Cost
Maria Section Maria Ma	West Section Colored		Walte & Sorings	T III	electric service	ā	_	L	8	West read	- 1	Xebr		Original Cost	8,	Service Life	Percent	Original Cost	•
wwy a execution where E.A. is 6000 total and accompanies and E.A. is 6000 total accomp	Well of electronics In the control of the		Marie a Constitution	Wells	efactric service	5		8		2000	~	167		\$ 36,703	1	ь.	TON BOOM OF	Capraction	Depreciat
W.Y. Indicates below 1 V.Y. Indicates below 1<	Wat 3 electronic services E. S. 10,000 1977 6,000 1077		Wells & Springs	Well 6	efectric service	4				\$0,000	ca	251	364	\$ 55.185	•		£54	•	\$ 20,1
West a emacro-mental and the control of the control	W. 1. Strategies with a section work of the control of the		wells & Springs	Well 7	electric service	i 1		and a	9	90,000	~	285	7	A 44.00			25%	*	\$ 41,3
Well autorities P. 1,000 200 1,000 2, 244 244	Was a material events E. S.		Wells & Springs	Weds	effective a service	5 2			20	\$ 80,000	64	305	4		-		7.4	•	8,53,8
### # Michigan (Warran Lift) ### # Michigan (Warra Marra Mar	Wildle Michigan Wilson		Wells & Springs	Well 3	adjust of the	S ;	,		8	\$ 80,000	8	938	į	21070			15%	•	56.7
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## Efficiency victoral Life 15, 10,000 1927 1,000 1,	Efficiency between Life Ext. 10,000 1917 5 (10,000 10,								•	\$ 560,000		Ş	\$	78.044	•	8	ř	**	2
Chickella	## Unificially Virtualist Finances 1, 10,000 10,011 1, 10,000 1, 10,00		Electric Pumoing Soulgange										•	Pag.			•	\$ 67,940	381.8
## Windle Little State Broad & A. 1 (1,000 0001 1 (1,000 0	## GOANG Chromater and authorises above 25, 19,000 2001 19,000 00 511 847 8,702 19,000 19,000 00 511 847 8,702 19,000 19,000 00 511 847 8,702 19,000 19,000 00 511 847 8,702 19,000 19,000 00 511 847 8,702 19,000 00 511 847		Photon Bearing Co. 1		Emclandy Varideal Life	5	*		266	\$ 40,000	•	į					-		I
## with matching basiness and a control of the cont	## Address on the control of the con		Herndrich Comprise	¥	Vertical Lift Turbine; Bronze	3	**		ē	000'0	•	476	7	\$ 6,702	_	38	284	•	
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Checked cet, Seet-Cover Due E. 1, 1000 191 1	Christianic rapis barbi-Over ur Data E. 1,000 1981 \$ 1,00		Electric Pumping Equipment		Submersible 850 4 motor	រ៍ ដ			20	\$ 20,000	•	533	247	10.489	, ,	8 :	F .		9.6
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Observative one; Senti-Over w/ Dual E.A. \$ 4,000 1991 \$ 4,000 197 219 444 \$ 2794 19 6 45 \$ 200 1991 \$ 200 1992 \$ 1,000 199	Observation cast; Selecti-Over with Data E. M. 4,000 1891 3 4,000 17 319 444 3 2784 15 44 3 588 4 5 588 5 58									\$ 60,000		:	į	57,841	•	2	≴`	8	3
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Profice Bit Luid Communic Reduct E.A. 1,000 1937 1,000 17 17 17 17 17 17 17	Principle British Chemistre Feature Easter East			Chlorington	cap.; Switch-Over w/ Dual	4	**	,	200	7	: :	5	25	8	₽	\$	33%	•	4
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Provide Stri_LUL Chemical Feeder E. 1,000	Proofes Principal Facility Principal Property Principal Principal Property Principa		Weter Treatment Equipment	Chlorinator	Cap.: Switch-Over w/ Duel	¥.				nn'	\$	373	104	8 822		\$	204	•	3 3
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Continuent of page 18 Continuent Conti	Chiefforth Charles Facebox Wilder Charles Chiefforth Chieffo		verse Inserment Equipment	Fluoride	B150 LMI Chemical Feeder	a			200		= \$	9	i i		•	\$	*6	*	- 60
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Manteno Water Sy

Manteno Water System Original Cost Study

Grand Total

Original Cos	it Study								2004							Ori	iginal Cost
Account	Accoun								2004 Reproduction					Orio	ginal Cost	V	Less
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Grand Total							331	\$	827,500	Gran	κţ	\$	535,156	<u>\$</u>	110,423	\$	424,733

and the resources at its disposal to ensure that such quality service is provided to Manteno. The Commission will oversee Aqua's rates to ensure that they remain just and reasonable.

Accordingly, the Commission will issue a Certificate of Public Convenience and Necessity for the Manteno area as defined in Aqua's Petition. The map and legal description of the area are attached to Aqua's Petition as Exhibits B and C, respectively. The area corresponds to the residential community known as the Village of Manteno and surrounding area that is located in Kankakee County, Illinois.

III. ORIGINAL COST

The Village does not have sufficient records to identify the original cost and accumulated depreciation of its utility plant in service. As such, Aqua hired Mr. John F. Guastella, who is President of Guastella Associates, Inc., a utility management, valuation and rate consulting company, to perform an original cost study of the Manteno system. Mr. Guastella estimated the depreciated original cost of the system as of March 2006 to be \$10,749,600.

Staff did not propose any adjustments to Mr. Guastella's original cost study.

The evidence supports Mr. Guastella's findings that the original cost of the Manteno system as of March 2006 is \$10,749,600. The Commission adopts this amount as the original cost for the Manteno system.

IV. ACCOUNTING ENTRIES

Aqua witness Mr. Paul Hanley testified to the journal entries the Company proposes for the acquisition. He stated that the difference between the cost of the system, net of depreciation and applicable contributions, and the purchase price would be recorded in account 114, acquisition adjustment. Aqua proposed to dispose of the acquisition adjustment as a credit to account 421, non-operating income, amortized over a 20-year period and brought into rate base over the same period of time.

Staff witness Ms. Bonita A. Pearce recommended some adjustments to the journal entries. She proposed that the balance of account 301, Organization Costs, be limited to the lesser of \$35,000 or actual costs incurred in connection with this proceeding. Ms. Pearce also recommended that Aqua amortize the balance of account 301 over a period of time to be determined in conjunction with the next rate proceeding for the certificated area. Ms. Pearce further proposed that the acquisition adjustment be recorded in account 406, amortization of utility plant acquisition adjustments, an above-the-line account, instead of account 421. Finally, Ms. Pearce recommended that Aqua file with the Chief Clerk and with a copy to the Manager of Accounting, copies of Aqua's actual journal entries to record the water system acquisition within six months of closing the acquisition.

With regard to Staff's recommendation on organization costs that Aqua be limited the lesser of \$35,000 or actual costs, Aqua states that its costs to acquire the system organization costs) are necessary, prudent and do not place any rate burden on existing customers. Therefore, Aqua believes that it should be permitted to record the full amount of its actual costs in account 301. Aqua also disagrees with Staff's recommendation that the acquisition adjustment be recorded in account 406 above-the-line instead of account 421 below-the-line because above-the-line treatment is not in accordance with Commission practice.

Aqua agreed to file with the Chief Clerk, with a copy to the Manager of Accounting, copies of Aqua's actual journal entries to record the water system acquisition within six months of closing the acquisition. Aqua and Staff ultimately reached agreement on the other accounting issues for purposes of resolving this case. Per the agreement, Aqua will limit the organization costs to be recorded in account 301, organization costs, to the lesser of the actual amount incurred or \$35,000, and will amortize the balance of account 301 over the period of time determined in Aqua's next rate proceeding that includes the certificated area. Regarding the acquisition adjustment, Aqua will record the amortization of the acquisition adjustment below-the-line as a credit to account 421, non-operating income, over a thirty-three year period instead of Aqua's proposed twenty year period. Journal entries that reflect this agreement are set forth in Staff Exhibit 5.0, Schedule 5.1.

The Commission finds that the resolution agreed-to between Aqua and Staff is just and reasonable, and supported by substantial evidence. Testimonial support for the resolution is provided by Aqua witness Mr. Hanley and Staff witness Ms. Pearce. The Commission hereby approves Aqua's proposed journal entries as modified by the parties' stated resolution.

V. RATES

Aqua proposes that customers in the Village pay the same rates as customers in Aqua's Kankakee Division with the exception of the Public Fire Protection Charge. It explains that, in the short-term, this will result in a rate increase for Village customers; but, in the long-term, it will result in rate stabilization. Aqua states that fixed costs would be spread over a larger customer base. In addition, Village customers no longer would need to use home treatment devises or bottled water to eliminate high levels of iron and hardness in water from the Village's existing well supply because water from the Kankakee plant neither requires nor needs additional softening or iron removal. Aqua explains that its business model also would aid rate stabilization because expert services are provided by a service company to all Aqua systems, thereby eliminating the need for an individual division to perform all functions related to accounting, financial services, administration, communications, engineering, human resources, information systems, rates, risk management, water quality, purchasing and legal services. Aqua's centralized business model creates efficiencies, thereby lowering these not insubstantial costs while providing direct access to significant subject matter expertise. Aqua states

Account Category Type: Cost - 07/31/07

Units Percent 8.00 32.00 40.00 0.00 00 00 0.00 40.00 140.77 563.08 13,927.73 919.50 5,751.50 2,215.00 80.00 975.61 265.00 1,520.00 1,002.00 5,240.38 5,240.38-5,400.00 47.55 720.00 703.85 3,080.00 12,185.72-114.51 180.00 1,084.00 1,520.00 175.50 10.77 28,246.57 29,654.27 703.85 703.85 Curr Activity Amount 00160-24011028-0000000000004162 USD 28015SONNENSCHEIN NATH USD ord Danny Allen Labor USD USD OSD USD USD USD USD OSO USD USD USD USD USD USD USD OSD USD MONTHLY PAYROLL ALLOCATION USD 28015SONNENSCHEIN NATH USD 28015SONNENSCHEIN NATH USD 306GUASTELLA ASSOCIA 306GUASTELLA ASSOCIA 28015SONNENSCHEIN NATH 9558TYSON ENGINEERING 28015SONNENSCHEIN NATH Record items from Sonnensc Reclass Manteno acq. costs Reclass Manteno acq. costs Reclass Manteno acq. costs 18556ECI CONFERENCE CA Record Sonnenschien Sep Cr Sonnenschien Credit for Ju 28015SONNENSCHEIN NATH 28015SONNENSCHEIN NATH Record Sonnenschn Oct cred 28015SONNENSCHEIN NATH Record Sonnenschien Credit 28015SONNENSCHEIN NATH 28015SONNENSCHEIN NATH Reclassify Manteno Acq leg Reclassify Manteno Acq leg 28015SONNENSCHEIN NATH Record Danny Allen Labor Record Sonn. Aug. credit Reclass DEA Labor Expense accrual Description Acquis. Revenue Producing Proj Reference Manteno Acquisition Manteno Acquisition 105020-0000 PR198 CWIP - Accounts Payable CWIP - Accounts Payable CWIP - Payroll Overhead 105070-0000 110 CWIF - Payroll Overhead 105030-0000 105030-0000 105030-0000 105030-0000 105030-0000 105030-0000 105030-0000 105030-0000 105030-0000 .05030-0000 .05030-0000 .04000-0000 .04000-0000 05030-0000 05030-0000 .05030-0000 .04000~0000 05030-0000 .05030-0000 104000-0000 05030-0000 .04000-0000 105030-0000 05030-0000 04000-0000 05030-0000 05030-0000 105030-0000 CWIP - Payroll CWIP - Payroll : 160 : 24011004162 : 24011004162 Acct Category Totals: 110 Acct Category Totals: 120 Acct Category Totals: 160 24 100 24 100 100 100 100 100 210 110 110 110 PostDate Sy Sc Co Account Category Account Category Account Category Activity Group 04/01/07 PR PW 04/29/07 PR PW Activity Totals 05/31/06 AP AD Ð **488888** 5855 ΑĐ A Ę 04/30/07 AL AL 09/30/06 AP P 09/30/06 GL C 10/31/06 AP A AP ĞĽ ង៩៩៩៩ 05/31/06 AP 05/31/06 AF 05/31/06 GL AБ 10/31/06 GL 11/30/06 AP 08/31/06 08/31/06 08/31/06 08/31/06 08/31/06 Activity 90/08/90 07/31/06 07/31/06 90/18//0 08/31/06 08/31/06 10/31/06 11/30/06 12/31/06 12/31/06 12/31/06

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Bill of Costs

Account Category Type: Cost - 07/31/07

PostDate Sy Sc Co Account

PostDate Sy Sc Co Account Reference Description Curr Activity Amount

Activity Group : 160 Acquis. Revenue Producing Proj
Activity : 24011004162 Manteno Acquisition 00160-24011028-0000000004162
Account Category : 160 CWIP - Payroll Overhead Activity Grp Totals : 160 Acquis. Revenue Producing Pro

Report Totals

Units Percent

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